

Annual Operating Budget

2015-2016



ROUND ROCK TEXAS

RoundRockTexas.gov

History of Round Rock

...Our Story

Settlers began arriving in the area in the late 1830s and built Kenney Fort on the south side of Brushy Creek. In 1850, the original town, called Brushy, was established on the north side of the creek near the "round rock." This historic table-shaped rock still marks a Brushy Creek crossing of the famed Chisholm Trail. In 1854, Brushy was renamed Round Rock. The town served as a stop on the Chisholm Trail throughout the 1860s and the early 1870s. In 1876, the residents moved the town about one mile due east to take advantage of the newly constructed International and Great Northern Railroad line (later known as the Missouri Pacific) which bypassed the old town. Round Rock was officially incorporated in 1913. Today, the Old Town section still contains many historic structures and is the centerpiece of an evolving, historical, recreational and commercial area.

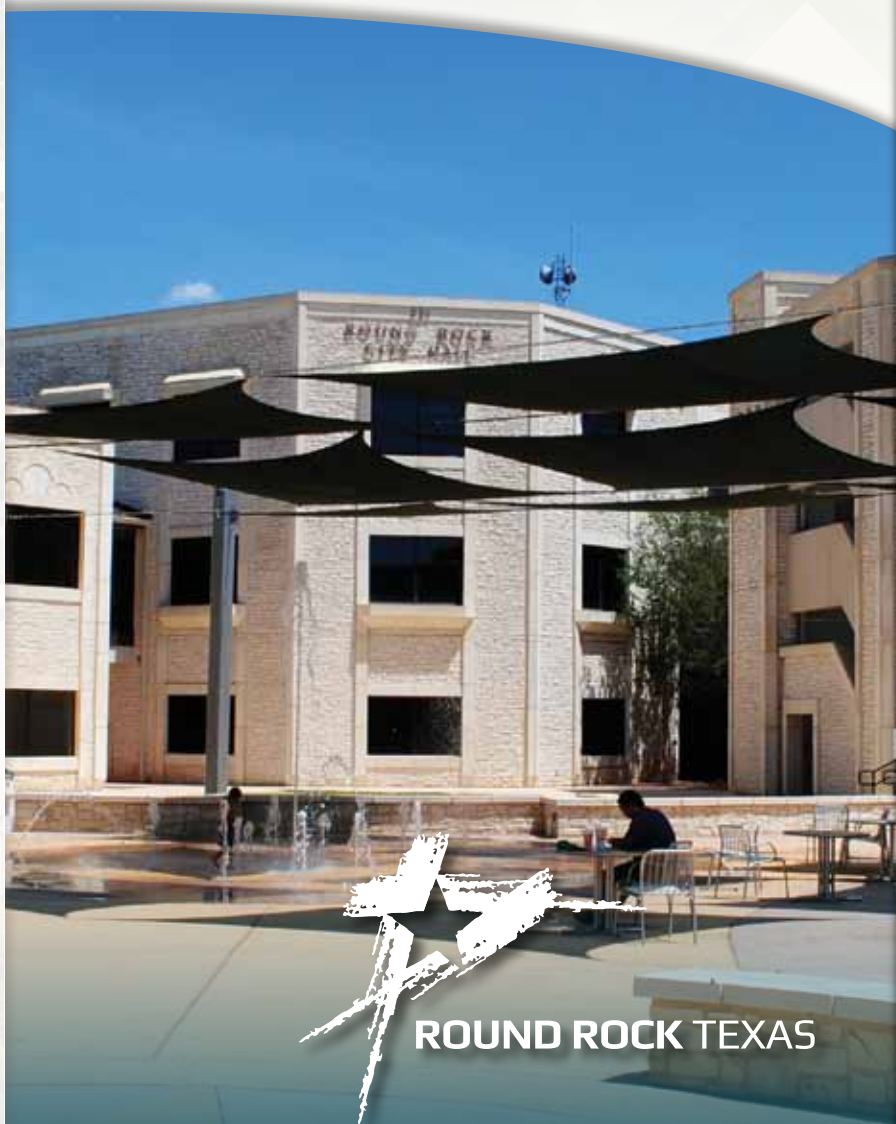
Shop The Rock

Today, Round Rock is a vibrant City, with a strong community and thriving local business environment. We have an initiative to encourage residents to shop locally with our new "Shop The Rock" program developed by the City of Round Rock and the Round Rock Chamber of Commerce. Round Rock is a great place to shop year 'round with a plethora of dining venues, amazing shopping, retail centers and local businesses large and small. We've got it all...right here in Round Rock, Texas.



Welcome

2015-2016



ROUND ROCK TEXAS

Welcome

2015-2016



CITY OF ROUND ROCK ADOPTED BUDGET
FOR THE FISCAL YEAR
OCTOBER 1, 2015 – SEPTEMBER 30, 2016

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,400,000, which is an 8.59 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$371,295.

On September 24, 2015, the following City Council members voted to adopt the fiscal year 2015-2016 proposed budget:

Mayor Alan McGraw	Will Peckham
Mayor Pro-tem George White	Writ Baese
Craig Morgan	Kris Whitfield
Frank Leffingwell	

The amounts above are based on the City's property tax rates calculated or adopted as follows:

Tax Rate	Adopted FY 2015-16	Adopted FY 2014-15
Property Tax Rate	0.41465	0.41465
Effective Rate	0.38453	0.38473
Effective M&O Tax Rate	0.24353	0.25793
Rollback Tax Rate	0.43598	0.44457
Debt Rate	0.16019	0.15182

The total amount of municipal debt obligations secured by property taxes for the City of Round Rock is \$188,605,509.

Due to the passage of S.B. No. 656, Section 102.007 of the Local Government Code was amended to require the above information on the cover page for a budget document. In compliance with the new requirements, the City of Round Rock is providing the above statements on this cover page of its budget.

City of Round Rock Annual Budget

For the Fiscal Year
OCTOBER 1, 2015 • SEPTEMBER 30, 2016

CITY LEADERSHIP

ALAN MCGRAW	Mayor
GEORGE WHITE	Mayor Pro-Tem Place 2

CRAIG MORGAN	Council Member – Place 1
FRANK LEFFINGWELL	Council Member – Place 3
WILL PECKHAM	Council Member – Place 4
WRIT BAESE	Council Member – Place 5
KRIS WHITFIELD	Council Member – Place 6

LAURIE HADLEY City Manager

BRYAN WILLIAMS	Assistant City Manager	BROOKS BENNETT	Assistant City Manager
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SUSAN L. MORGAN Chief Financial Officer

Published in accordance with the City of Round Rock Home Rule Charter.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Round Rock
Texas**

For the Fiscal Year Beginning

October 1, 2014

A handwritten signature in black ink, reading 'Jeffrey R. Egan'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Round Rock, Texas for its annual budget for the fiscal year beginning October 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe that our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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How To Use This Document

This budget document is intended to give the reader a comprehensive view of funding for the City's day-to-day operations, scheduled capital improvement expenditures, and principal and interest payments for outstanding long-term debt and capital leases. The operations are organized into programs of service or operating departments to give the public a clear idea of how resources are allocated.

Budget Message

This tab outlines the City's strategic and funding priorities for the proposed budget. This section includes an executive summary and detailed message from the City Manager regarding the City's priorities.

Strategic Plan Tab

This section presents an overview of the City Council's adopted Strategic Plan for the City. The plan includes goals defined by objectives and short term actions required to achieve the City's long-range vision. City-wide measures are also included in this section.

City Profile Tab

This tab presents an informative overview of Round Rock. A list of Council members, an organizational chart and a history of the City is provided along with charts and graphs illustrating historical trends for important operating influences such as building activity, sales tax collections, and taxable property values.

Budget Summaries Tab

This tab includes a summary of the revenue and expenditures for each operating fund. Also illustrated is the effect this budget has on the fund balance or working capital for each fund.

Revenue Summaries Tab

This section provides a summary of the revenue sources for the General Fund, Utility Fund, Drainage Fund and Debt Service Fund, including previous year comparisons. Reasons for changes in major revenue sources and major revenue trends are discussed in the budget message.

General Fund Tab

This tab contains line item detail for all operating revenue and expenditures, including previous year comparisons. This section provides a program of service overview for each operating department outlining major business functions, key customers, and customer expectations and requirements. Additionally, staffing levels, strategic budgets, and expenditure summaries for each general fund department with prior year actual and future year comparisons are included.

Water / Wastewater Utility Fund Tab

This tab contains line item detail for all operating revenue, including previous year comparisons. Reasons for changes in major revenue sources and major revenue trends are discussed in the budget message. This section provides a program of service overview for each operating department outlining major business functions, key customers, and customer expectations and requirements. Additionally, staffing levels, strategic budgets, and expenditure summaries for each general fund department with prior year actual and future year comparisons are included.

Drainage Fund Tab

This tab contains line item detail for all operating revenue and expenditures, including previous year comparisons. This section outlines the major business functions, key customers, and customer expectations and requirements of the Drainage Fund program.

Special Revenue Funds Tabs

This section contains line item detail for all operating revenue, including previous year comparisons for funds which account for specific revenue sources that are legally restricted for certain purposes. This section also includes expenditure summaries for each special revenue fund. The strategic budgets for the Hotel Occupancy Tax and Sports Venue funds are also included.

Capital Projects Fund Tab

Under this section current capital improvements are summarized. Capital improvements are major construction projects or improvements to the City's infrastructure and have a long useful life. Typically, the improvements are funded with borrowed funds (bonds, certificates of obligation, and capital leases), transfers from the operating fund, and, in the case of the utility system, capital recovery fees (impact fees).

Debt Schedules Tab

This tab provides details on outstanding debt, including its purpose, amount outstanding, and the annual principal and interest payments for all outstanding bonded debt and capital leases. This section also contains line item detail for the Interest & Sinking General Obligation Bonds fund and the Interest & Sinking Revenue Bonds fund revenues.

Personnel Summary Tab

This tab contains summary information on classification and compensation of City personnel. The personnel schedules contain all budgeted positions and correspond to the authorized personnel listings in each operating department.

Financial Statistics Tab

This section presents statistical data about the city in a multi-year format.

Appendix Tab

This section has copies of City ordinances including a copy of the Home Rule Charter. Additionally, it contains explanatory and supporting data which serves to enhance the reader's understanding of the budget process and information provided in the budget document.

Budget Development Process

The City's budget is a complex document representing the culmination of months of preparation and discussion among the operating departments regarding the best ways to provide services to the community at the greatest value. This budget was developed consistent with the City's high performing philosophy which strives to simultaneously deliver high quality products and services, outstanding customer value and sound financial performance. City departments developed their draft strategic budget documents, initial operating requirements and program proposals and then worked together as a team to develop a budget proposal that fit within revenue expectations and key departmental goals.

As required by the City's Charter, the proposed budget is provided to the City Council by August 1. Concurrently, copies of the proposed budget are made available to the public on the City's website and on file at the local library. The City Council considers the proposed budget and provides public hearings where public input regarding the budget programs and financial impact is heard. Further communication with the public is provided via the community cable television system, the City's website, social media devices and the local newspapers. Presentations of the budget are provided in these media, along with summaries of fees and tax rate implications.

The budget is formally adopted by the City Council during two readings of enabling legislation at regularly scheduled Council meetings in September. The budget goes into effect on October 1.

Budget Key Dates

FEBRUARY	City Council Work Session Budget Kickoff
MARCH-MAY	Departmental submission of budget documents
JUNE	Executive review of Proposed Budget
JULY	Tax roll certification by Chief Appraiser City Manager submits Proposed Budget to City Council
AUGUST	Publication of proposed tax rates
SEPTEMBER	Proposed Budget submitted and approved by City Council (2 readings)
OCTOBER	Budget becomes effective